

**EXHIBIT C**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:  
  
LEHMAN BROTHERS  
HOLDINGS, INC., et al.,  
  
Debtors

Case No. 08-13555

Chapter 11

Jointly Administered

**NOTICE AND EVIDENCE OF PARTIAL TRANSFER OF  
CLAIM PURSUANT TO RULE 3001(e)**

PLEASE TAKE NOTICE that \$730,981,000.00 of the claim set forth below (the "Transferred Claim") of SPCP Group, LLC ("Assignor") filed as an original or amended Proof of Claim against the Debtor(s):

Proof of Claim Amount	Proof of Claim No.
\$2,150,000,000.00	29557

has been transferred and assigned to Citigroup Financial Products Inc. ("Assignee"). The signature of Assignor on this document is evidence of the transfer of \$730,981,000.00 of the claim and all rights thereto.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing this Assignment as an unconditional assignment and the Assignee herein as the valid owner of the Transferred Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Transferred Claim to the Assignee.

Name and Address where notices to transferee  
and transferee payment should be sent:

Citigroup Financial Products Inc.  
388 Greenwich Street, Trading Tower 6th fl.  
New York, NY 10013  
Attention: Kenneth Keeley  
Email: Kenneth.keeley@citi.com

ASSIGNOR: **SPCP GROUP, LLC**

Address:

Signature:

  
\_\_\_\_\_  
Name: Chris Wahl  
Title: Authorized Signatory  
Date: \_\_\_\_\_

ASSIGNEE: **CITIGROUP FINANCIAL  
PRODUCTS INC.**

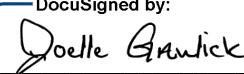
Address:

Signature:

Name:

Title:

Date:

DocuSigned by:  
  
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Joelle Gavlick - Authorized signatory  
\_\_\_\_\_  
  
AO Z